

Department of Commerce FY 2006 Review Procedures Checklist

Procedure	Description
RPC	Attached Review Procedures Checklist has been reviewed and all necessary comments/explanations provided to OFM except for items included in the Subsequent Review Checklist section
ANB	Trial Balance Anomaly Reports and Financial Statement Anomaly Reports have been reviewed (i.e., credit balance in a normally debit balance account or financial statement line item) and all explanations of Trial Balance anomalies provided to OFM
NPA	Net Position Analyses (appropriated funds only) reports have been reviewed for differences and all explanations of differences provided to OFM
132	Review Statement of Budgetary Resources (St of BR) vs. OMB SF-132s and explanations of differences provided to OFM, if applicable. Bureaus will be responsible to supply explanations of differences of \$1 million or more. All differences should be understood.
IC	Hyperion Intra-Commerce TSRs and manual Intra-Commerce TSR have been reviewed to ensure consistency and all explanations of differences provided to OFM
IG	Hyperion Intragovernmental TSRs and manual Intragovernmental Providing/Receiving TDR or Access TSR have been reviewed to ensure consistency and all explanations of differences provided to OFM

Reporting Entity: _____

Chief Financial Officer: _____
Signature
Date

Department of Commerce FY 2006 Bureau CFO Review Checklist Part II

Procedure	Description
RPC	Attached Review Procedures Checklist has been reviewed, including Subsequent Review Checklist section , and all necessary comments/explanations provided to OFM, including items in the Subsequent Review Checklist section

Reporting Entity: _____

Chief Financial Officer: _____
Signature
Date

Department of Commerce FY 2006 Review Procedures Checklist

Note: This Checklist is a multi-purpose form for bureaus and OFM. Initials signify that procedure was performed without exception or explanation has been attached for any differences found.

Procedure	Description	OFM Binder Tab(s)	Initials
RPC	Review following pages of the Review Procedures Checklist and comments/explanations provided to OFM	1	
ANB	Review Trial Balance Anomaly Balance Reports and Financial Statements Anomaly Balance Reports (i.e., credit balance in a normally debit balance account) and explanations of Trial Balance anomalies provided to OFM. ALL DIFFERENCES MUST BE EXPLAINED	4	
NPA	Review Net Position Analyses for differences and review comments/explanations of differences provided to OFM. NOTE: THERE IS A \$500K THRESHOLD FOR THIS ANALYSES.	19	
132	Review Statement of Budgetary Resources (St of BR) vs. OMB SF-132s and explanations of differences provided to OFM, if applicable. Bureaus will be responsible to supply explanations of differences on only the applicable lines . All differences should be understood. NOTE: THERE IS A \$1M THRESHOLD FOR THIS ANALYSES.	8	
IC	Review Hyperion Intra-Commerce TSRs to ensure consistency with manual Intra-Commerce TSR and review comments/explanations of differences provided to OFM (Bureau procedure only)	20	
IG	Review Hyperion Intragovernmental TSRs to ensure consistency with manual Intragovernmental Providing/Receiving TDR or Access TSR and review comments/explanations of differences provided to OFM	22	

Explanations are attached for the procedures referenced above: (please check appropriate boxes)

- | | |
|---|--|
| <input type="checkbox"/> RPC – Review Procedures Checklist | <input type="checkbox"/> IC – Intra-Commerce TSRs Comparison |
| <input type="checkbox"/> ANB – Anomaly Balances Analyses | <input type="checkbox"/> IG – Intragovernmental TSRs/TDR Comparison |
| <input type="checkbox"/> NPA – Net Position Analyses | |

*****Review Procedures Checklist continues on Page 3*****

Reporting Entity: _____	Acctg. Service Provider Finl. Mgr.: _____	Date: _____
Reporting Entity: _____	Reporting Entity Financial Mgr.: _____	Date: _____

Department of Commerce FY 2006 Subsequent Review Checklist

Procedure	Description	OFM Binder Tab(s)	Initials
133	Review Statement of Budgetary Resources (St of BR) vs. FACTS II SF-133s and explanations of differences provided to OFM. NOTE: THERE IS A \$500K THRESHOLD FOR THIS ANALYSES.	8	
FA	Review fluctuation analyses for each line item to determine significant fluctuations (increases or decreases of 10% or more AND greater than or equal to the following \$ amounts – NOAA - \$10 million; Census, EDA, ITA, NIST, and USPTO - \$2.5 million; all other entities - \$1 million. Review explanations of the significant fluctuations (per Financial Statements Guidance) provided to OFM for following: Balance Sheet (BS), Statement of Net Cost (St of NC), Statement of Changes in Net Position (St of CNP), St of BR, and footnotes (for each component) for Other Assets, Non-entity Assets, Other Liabilities, and Liabilities Not Covered by Budgetary Resources, all significant fluctuations must be explained	18	
TROR	Review reconciliation of Treasury Report on Receivables (TROR) submission to financial statements and review comments/explanations of differences provided to OFM (Bureau procedure only)		
2108	Review St of BR by line item to ensure consistency with FACTS II FMS 2108 and review explanations of differences submitted to OFM	8	N/A

Explanations are attached for the procedures referenced above: (please check appropriate boxes)

- ☐ **133** – St of BR vs. SF-133s Comparison
(also attach Comparison Report)
☐ **FA** – Fluctuation Analyses

- ☐ **TROR** – Treasury Report on Receivables Reconciliation

Reporting Entity: _____ Acctg. Service Provider Finl. Mgr.: _____ Date: _____
Reporting Entity: _____ Reporting Entity Financial Mgr.: _____ Date: _____

Department of Commerce FY 2006 Review Procedures Checklist

Reminders:

- Accounts 4510 (Apportionments) and 4590 (Apportionments Unavailable – Anticipated Resources) must be accurately broken down by either a) 4510CUR and 4590CUR (available for current period); or b) 4510SUB and 4590SUB (available for subsequent period)
- Following accounts must be broken down by either “DIR” direct or “REI” reimbursable: 4310, 4420, 4430, 4450, 4510CUR, 4510SUB, 4590CUR, 4590SUB, 4610, 4620, 4630, 4650, 4700, 4801, 4802, 4831, 4832, 4871, 4872, 4881, 4882, 4901, 4902, 4971, 4972, 4981, and 4982
- In addition to above breakdown (see second reminder), following accounts must also be broken down by “A” - category A, “B” - category B or “EXMPT” - exempt from apportionment: 4801, 4802, 4881, 4882, 4901, 4902, 4981, and 4982
- For ETB loads, use **.INP** entity substructure
- For supplemental data loads, use **.FS** entity substructure
- For data input into Hyperion Schedules (footnotes/DOL and OPM confirmations, etc.) use **.SCH** entity substructure
- For Employer FICA transactions, use Trading Partner 99 (Treasury General Fund)
- For Employer Contributions to TSP, use N (Non-Federal) attribute

Note: Print books in Hyperion called "FS4CHKYE" and “BPTIEPT” in 06_BURFS bookset (if you later need financial statements by fund group, print FS_FULL book, also in 06_BURFS bookset). Perform following procedures:

Procedure	Description	OFM Binder Tab(s)	Initials
Bureau Only Checks:			
GL	Ensure ETBs (Expanded Trial Balances) are consistent with general ledger		
APB	<p>Ensure following payroll related accruals are included, check appropriate box below and attach an explanation if “no”</p> <p>Gross Payroll 2210N/6100N <input type="checkbox"/> yes <input type="checkbox"/> no Employer TSP 2213N/6100N <input type="checkbox"/> yes <input type="checkbox"/> no Employer Retirement (CSRS/FERS/NOAA Corps) 2213F.24/6400F.24 <input type="checkbox"/> yes <input type="checkbox"/> no Employer Health (FEHB/NOAA Corps) 2213F.24/6400F.24 <input type="checkbox"/> yes <input type="checkbox"/> no Employer Life (FGLI) 2213F.24/6400F.24 <input type="checkbox"/> yes <input type="checkbox"/> no Employer Social Security/Medicare 2213F.99/6400F.99 <input type="checkbox"/> yes <input type="checkbox"/> no Unfunded Leave 2220N/6800N <input type="checkbox"/> yes <input type="checkbox"/> no Funded Leave (just a few bureaus) 2210N/6100N <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a Other Unfunded Employment Related Liability 2290N or F/6800N or F <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a</p>		

Department of Commerce FY 2006 Review Procedures Checklist

Procedure	Description	OFM Binder Tab(s)	Initials
UR	Ensure Unearned Revenue accounts 2310 - Advances from Others, 2320 - Deferred Credits, and 2400 - Customer Deposits have been adjusted to actual		
AL	Ensure following Accrued Liabilities are included if applicable, check appropriate box below and attach an explanation if "no" Accrued Grants 2110N/6100N <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a Other Accrued Liabilities 2190N or F/6100N or F <input type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> n/a		
SD	Ensure all required BS and St of CNP split SGL accounts (see Financial Statements Guidance, Hyperion attachment) are included in supplemental data submissions loaded into Hyperion. Ensure all applicable Statement of Financing supplemental data submissions are loaded into Hyperion.		
Hyperion Tie-Point Checks:			
Report Name: ETB_TIE.rpt			
ETB-P	Review Tie-Points report to ensure that for each fund group, proprietary (all accounts except 4000 series) SGL accounts foot to zero NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
ETB-B	Review Tie-Points report to ensure that for each fund group, budgetary (4000 series) SGL accounts foot to zero NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
Report Name: TBTIEPTS.rpt			
PC	Review Tie-Points report to ensure that, for each fund group , PreClose account 3100 (Unexpended Appropriations – Cumulative), PreClose account 3310 (Cumulative Results of Operations), and PreClose account 4201 (Total Actual Resources-Collected) agrees with the prior year's PostClose account 3100, PostClose account 3310, and PostClose account 4201 NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
Report Name: TBSPLBUR.rpt			
SPL-1	Review Split Accounts Validation report to ensure that BS Split SGL Accounts (supplemental data submission) agrees with applicable SGL accounts NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
SPL-2	Review Split Accounts Validation report to ensure that St of CNP Sheet Split SGL Accounts (supplemental data submission) agrees with applicable SGL accounts NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	

Department of Commerce FY 2006 Review Procedures Checklist

Procedure	Description	OFM Binder Tab(s)	Initials
Report Name: TIEPOINT.rpt			
BS	Review Tie-Points report to ensure that Total Assets agrees to Total Liabilities and Net Position on BS NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
NP-1	This tie-point is only applicable to appropriated funds. Review Tie-Points report to ensure that Net Position-Unexpended Appropriations on BS agrees with Ending Net Position-Unexpended Appropriations on St of CNP NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
NP-2	Review Tie-Points report to ensure that Net Position-Cumulative Results of Operations on BS agrees with Ending Net Position-Cumulative Results of Operations on St of CNP NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
AU	This tie-point is only applicable to appropriated funds. Review Tie-Points report to ensure that Appropriations Used on St of CNP is reported in equal and opposite directions in Cumulative Results of Operation column and Unexpended Appropriations columns NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
BR	Review Tie-Points Report to ensure Total Budgetary Resources equals Total Status of Budgetary Resources on St of BR NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
IER	Review Tie-Points report and RSI Report to ensure that Intragovernmental Earned Revenue on Statement of Net Cost (St of NC) agrees with RSI-Intragovernmental Earned Revenue (make sure to add the Department of Commerce amount separately stated on RSI to the total) NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2/12	
SCA	Review Tie-Points report to ensure that custodial activity on the Statement of Custodial Activity nets out to zero	11	
ICDIF	Review Tie-Points report to ensure that at bureau level, each of bureau's "ICDIFF" accounts (an account balance represents total amount of out-of-balance condition for a bureau's intra-bureau transactions reciprocal relationship, e.g. receivables vs. payables) are less than \$300 thousand	2	
IFC	Review Tie-Points report to ensure that Imputed Financing account 5780 by Trading Partner agrees with Imputed Costs account 6730 by Trading Partner (most bureaus will have an amount in these accounts) NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	

Department of Commerce FY 2006 Review Procedures Checklist

Procedure	Description	OFM Binder Tab(s)	Initials
NCO-1	Review Tie-Points report to ensure that Net Cost of Operations on St of CNP and St of NC agree NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
OPM	Review OPM (Trading Partner 24) Confirmation Report to ensure that breakdown of SGL account 6400F Funded Benefit Expense entered into confirmation schedule agrees with balance of SGL 6400F NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2/24	
JF	Account balances in SGL accounts 5780 Imputed Financing and 6730 Imputed Costs for Trading Partner 20 (Treasury) include Judgment Fund payments per memoranda e-mailed to bureaus. NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	24	
DOL	Review Tie-Points report and DOL Confirmation Report to ensure account balances in SGL accounts 6400F Funded Benefit Expense and 6850F Unfunded Benefit Expense for Trading Partner 16 (DOL) agrees to Hyperion DOL Confirmation, and verify that required data has been entered in confirmation schedule (such as FECA and Unemployment Insurance portions included in 6400F.16 and 6850F.16) NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2/24	
NEA-1	Review Tie-Points report to ensure Non-entity Assets equals corresponding liabilities entered into Non-entity assets schedule NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	2	
AF	Review Tie-Points report to ensure: a) Account balance in SGL account 2650N Actuarial FECA Liability agrees to OFM Excel spreadsheet - Unaudited Estimated Actuarial FECA Liability as of prior year-end b) Difference in Actuarial FECA Liability from prior year to current year, if any, per same OFM Excel spreadsheet, is recorded in SGL account 7600 Changes in Actuarial Liability NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
4590/ 4690	Review Tie-points report to ensure anticipated resources are recorded in status accounts correctly: 4047, 4060, 4070, 4120, 4160, 4180, 4210, 4310DIR, and 4310REI resource accounts vs. 4590DIR, 4590REI, 4690DIR, and 4690REI status accounts NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	N/A

Department of Commerce FY 2006 Review Procedures Checklist

Procedure	Description	OFM Binder Tab(s)	Initials
Report Name: TIEUB_OB.rpt			
UB	Review Tie-Points report to ensure that Unobligated Balance, Beginning of Period on St of BR agrees with aggregate of Unobligated Balance - Available and Unobligated Balance - Unavailable on prior year's St of BR NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
OB	Review Tie-Points report to ensure that Obligated Balance, Net, Beginning of Period on St of BR agrees with Obligated Balance, Net, End of Period on prior year's St of BR NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
Report Name: FBTSBR1, FBTSBR2			
FBTSBR1	Review Tie-Points report to ensure that FBWT footnote – Unobligated Balance, Available and Unobligated Balance, Unavailable is consistent with applicable SBR data. Bureaus should determine any valid reconciling items (i.e. clearing or deposit accounts for which there are no budgetary entries, and resolve any remaining differences. OFM will follow up with bureaus on a case-by-case basis.	2	
FBTSBR2	Review Tie-Points report to ensure that FBWT footnote – Obligated Balance, Not Yet Disbursed is consistent with applicable SBR data. Bureaus should determine any valid reconciling items (i.e. clearing or deposit accounts for which there are no budgetary entries, and resolve any remaining differences. OFM will follow up with bureaus on a case-by-case basis.	2	
FBTSBR3	Review Tie-Points report to ensure that FBWT footnote – Temporarily Not Available Pursuant to Public Law is consistent with applicable SBR data. Bureaus should determine any valid reconciling items (i.e. clearing or deposit accounts for which there are no budgetary entries, and resolve any remaining differences. OFM will follow up with bureaus on a case-by-case basis.	2	
Report Names: Reports included in Book BPTIEPT under 05_BURFS Bookset. Report names same as procedures per below.			
NOTE: THERE IS A \$750K THRESHOLD FOR ALL BP TIE-POINTS LISTED BELOW			

Department of Commerce FY 2006 Review Procedures Checklist

Procedure	Description	OFM Binder Tab(s)	Initials
BPFBWT1	<p>Review Tie-Points report to ensure that for each fund group, total of undisbursed budgetary status accounts (4383, 4398, 4420, 4430, 4450, 4510, 4610, 4620, 4650, 4700, 4801, 4831, 4871, 4881, 4901, 4931, 4971, and 4981) agree to proprietary Fund Balance with Treasury account (1010) for funded transactions</p> <p>NOTE: Unfunded disbursements or collections (e.g. deposits paid) reflected in Fund Balance with Treasury account balance (1010) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items.</p> <p>NOTE: There could be valid reconciling items for anticipated or estimated reimbursements/recoveries included in accounts 4450 or 4620. If applicable, bureaus will quantify and explain these as valid reconciling items.</p> <p>NOTE: A valid reconciling item is Imprest Funds, account 1120. This account will appear as a valid reconciling item for the tie-point. If applicable, bureaus will quantify and explain this circumstance as a valid reconciling item.</p> <p>PURPOSE: To ensure that undisbursed budgetary status accounts agree to proprietary Fund Balance with Treasury for funded transactions</p> <p>NOTE: BPFBWT1 and BPFBWT2 are two different methods being used to test the same tie-point for Fund Balance with Treasury</p>	3	

Department of Commerce FY 2006 Review Procedures Checklist

BPFBWT2	<p>Review Tie-Points report to ensure that for each fund group, total of undisbursed budgetary accounts (undisbursed resource accounts 4111, 4112, 4114, 4115, 4117, 4118, 4119, 4150, 4151, 4152, 4157, 4158, 4167, 4168, 4170, 4173, 4175, 4176, 4190, 4195, 4201, 4212, 4222, 4231, 4252, 4255, 4260, 4261, 4262, 4263, 4264, 4265, 4266, 4267, 4271, 4273, 4275, 4276, 4277, 4392, 4393, and 4396, reduced by paid status accounts 4802, 4832, 4872, 4882, 4902, 4972, and 4982) agree to proprietary Fund Balance with Treasury account (1010) for funded transactions</p> <p>NOTE: Unfunded disbursements or collections (e.g. deposits paid or deposits collected) reflected in Fund Balance with Treasury account balance (1010) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items.</p> <p>NOTE: A valid reconciling item is Imprest Funds, account 1120. This account will appear as a valid reconciling item for the tie-point. If applicable, bureaus will quantify and explain this circumstance as a valid reconciling item.</p> <p>PURPOSE: To ensure that undisbursed budgetary accounts agree to proprietary Fund Balance with Treasury for funded transactions</p> <p>NOTE: BPFBWT1 and BPFBWT2 are two different methods being used to test the same tie-point for Fund Balance with Treasury</p>	3	
BPREC	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary receivable accounts (4225, 4232, 4233, 4234, 4251, 4281, 4283, 4285, 4286, and 4287) agrees to total of proprietary, federal receivable accounts (1310 Federal, 1320 Federal, 1325 Federal, 1330 Federal, 1335 Federal, 1340 Federal, and 1360 Federal) for funded transactions</p> <p>NOTE: For this tie-point, only proprietary federal receivables have been included, because, revenue from the public is generally not recognized as a budgetary resource until collected. For bureaus that record budgetary resources for receivables from the public, bureaus will quantify and explain these as valid reconciling items (please include in your explanation why budgetary resources are recorded for the receivables from the public).</p> <p>PURPOSE: To ensure that budgetary receivables equals proprietary receivables (excluding allowance accounts, which are normally unfunded) for funded transactions</p>	3	

Department of Commerce FY 2006 Review Procedures Checklist

BPUDOPD	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary, paid undelivered orders accounts (4802, 4832, 4872, and 4882) agree to total of proprietary advances to others/prepayments accounts (1410, and 1450) for funded transactions</p> <p>NOTE: Unfunded disbursements (e.g. deposits paid) would be valid reconciling items. If applicable, bureaus will quantify and explain these as valid reconciling items.</p> <p>PURPOSE: To ensure that budgetary undelivered orders – paid agree to proprietary advances to others/prepayments for funded transactions</p>	3	
BPPAY	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary payables/accrued expenses accounts (4901, 4931, 4971, and 4981) agree to total of funded portions of proprietary payables/accrued expenses accounts (2110, 2120, 2130, 2140, 2150, 2155, 2160, 2170, 2179, 2180, 2190, 2210, 2211, 2213, 2215, 2216, 2217, 2218, 2910, 2920, 2940, 2950, 2960, 2970, 2980, 2990, and 2995)</p> <p>PURPOSE: To ensure that budgetary delivered orders – unpaid agree to funded portions of proprietary payables/accrued expenses</p>	3	
BPUFCO	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary Unfilled Customer Orders With Advance account (4222) agrees to total of proprietary advances from others/deferred credits accounts (2310, and 2320)</p> <p>PURPOSE: To ensure that budgetary unfilled customer orders with advance agrees to proprietary advances from others/deferred credits</p>	3	
BPREV	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary revenue accounts (4251 less 4251 Beginning, 4252, 4260, 4261, 4264, 4266, and 4267) agree to total of proprietary revenue from services or goods provided accounts (exchange portions of 5100, 5109, 5200, 5209, 53xx, 5400, 5409, 5500, 5509, 5900, 5909) for funded transactions.</p> <p>NOTE: A valid reconciling item could be revenue from the public that are receivable(s), as, generally, revenue from the public should not be recognized as a budgetary resource until collected. If applicable, bureaus will quantify and explain this circumstance as a valid reconciling item.</p> <p>PURPOSE: To ensure that budgetary revenue agrees to proprietary revenue for funded transactions</p>	3	

Department of Commerce FY 2006 Review Procedures Checklist

BPDIRDO	<p>This tie-point is only applicable to appropriated funds.</p> <p>Review Tie-Points report to ensure that for each fund group, total of budgetary, direct delivered orders accounts (4901DIR less 4901DIR Beginning, 4902DIR, 4981DIR, and 4982DIR) agree to proprietary expended appropriations account (5700).</p> <p>PURPOSE: To ensure that budgetary, direct delivered orders is consistent with proprietary expended appropriations</p>	3	
BPDO	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary delivered orders accounts (4901 less 4901 Beginning, 4902, 4971, 4972, 4981, and 4982) agree to total of proprietary expense accounts for funded transactions (6100, 6190, 6199, 6310, 6320, 6330, 6400, 6500, 6600, 6610, and 6900).</p> <p>NOTE: A valid reconciling item is capitalized purchases (8802). An additional reconciling item could be account 6500 to the extent transactions posted to account 6500 are unfunded transactions.</p> <p>PURPOSE: To ensure that budgetary delivered orders equals proprietary funded expenditures</p>	3	
BPAR	<p>This tie-point is only applicable to appropriated funds.</p> <p>Review Tie-Points report to ensure that Appropriations Received accounts on St of CNP (3101) agrees with Appropriations Received on St of BR accounts (4111, 4112, 4114, 4115, 4117, 4118, 4119, 4123, 4124, 4125, 4126 less 4126 Ending, 4127 less 4127 Ending, 4128, 4129, 4138, 4150, 4157, 4158, 4384 less 4384 Ending, 4391 if Debit Balance, and 4394 less 4394 Ending). Exceptions might be:</p> <ul style="list-style-type: none"> • Appropriated dedicated and earmarked receipts (dedicated and earmarked receipts, typically in special and non-revolving trust funds, are to be accounted for as either exchange or non-exchange revenue in accordance with SFFAS No. 7) NOTE: THIS INCLUDES ACCOUNT 4114 • Rescissions • Continuing resolution <p>All differences must be explained, except for SGL 4114 account balance, <i>Appropriated Trust or Special Fund Receipts</i>, which will show as a valid reconciling item in the Hyperion Tie-Points Report</p>	3	

Department of Commerce FY 2006 Review Procedures Checklist

BPTRANS	<p>Review Tie-Points report to ensure that for each fund group, total of budgetary, transfer accounts (4170, 4176, 4190, 4151, 4152) agree to proprietary transfer accounts (3102F, 3102F13, 3103F, 3013F13, 5750F, 5750F13, 5755F, 5755F13, 5760F, 5760F13, 5765F, 5765F13).</p> <p>NOTE: A valid reconciling item would be Intra-Bureau transactions that are reflected in the SBR, but are not reflected in the SCNP (5750F13, 5755F13, 5760F13, and 5765F13)</p> <p>PURPOSE: To ensure that budgetary, transfers are consistent with proprietary appropriation transfers and proprietary transfers without reimbursement</p>	3	
----------------	--	----------	--

Report Name: TP F00.rpt			
FOO	Review Hyperion Federal Trading Partner "F00" Report to ensure that all balances included for Federal Trading Partner "00" (unknown) are immaterial; explain all amounts over \$500 thousand and 10% of each SGL account with "F" attribute	2	
Report Name: TP SOF.rpt			
OI	<p>Review Tie Points Report to ensure that Obligations Incurred on St of BR agrees with St of Fin</p> <p>NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.</p>	2	
SA	<p>Review Tie Points Report to ensure that aggregate of Spending Authority from Offsetting Collections and Recoveries of Prior Year Obligations on St of BR:</p> <p style="margin-left: 40px;">Line 3A1: Earned/Collected Line 3A2: Receivable From Federal Sources Line 3B1: Advances Received Line 3B2: Without Advance from Federal Sources Line 3D1: Anticipated Line 4A: Recoveries of Prior-Year Obligations: Actual</p> <p>agrees with Spending Authority from Offsetting Collections and Recoveries on St of Fin, except for following valid exceptions: following SGL accounts that are included in St of BR and not included in St of Fin, however, are valid reconciling items: SGL account numbers 4060 (debit balance), 4070 (debit balance), 4210 (debit balance), 4310 (debit balance), and 4215</p> <p>NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.</p>	2	
OR	<p>Review Tie Points Report to ensure that Relationship to Outlays section, Offsetting Receipts line item on St of BR agrees with Resources Used to Finance Activities – Budgetary Resources Obligated section, Offsetting Receipts line item on Hyperion St of Fin</p> <p>NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT. (OFM procedure only)</p>	2	

Department of Commerce FY 2006 Review Procedures Checklist

OFS-1	Review Tie Points Report to ensure that Other Financing Sources section, Donations and Forfeitures of Property line item on St of CNP agrees with Resources Used to Finance Activities – Other Resources section, Donations and Forfeitures of Property line item on St of Fin NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
OFS-2	Review Tie Points Report to ensure that Other Financing Sources section, Transfers In/Out without Reimbursement line item on St of CNP agrees with Resources Used to Finance Activities – Other Resources section, Transfers In/Out without Reimbursement line item on St of Fin NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
OFS-3	Review Tie Points Report to ensure that Other Financing Sources section, Imputed Financing from Costs Absorbed by Others line item on St of CNP agrees with Resources Used to Finance Activities – Other Resources section, Imputed Financing from Costs Absorbed by Others line item on St of Fin NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
OFS-4	Review Tie Points Report to ensure that Other Financing Sources section, Other line item on the St of CNP agrees with Resources Used to Finance Activities – Other Resources section, Other Resources line item on St of Fin NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
NCO-2	Review Tie-Points report to ensure that Net Cost of Operations on St of NC agrees with St of Fin NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
NCO-3	Review Tie-Points report to ensure that Net Cost of Operations on St of CNP agrees with St of Fin NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
LINE15	Review Tie-Points report to ensure that Line 15 on St of Financing agrees with balance in SGL Account 8802 NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
Manual Checks:			
ACOI	Review the Apportionment Categories of Obligations Incurred to ensure that it agrees to Obligations Incurred, Direct and Obligations Incurred, Reimbursable per St of BR, Status of Budgetary Resources section NOTE: THERE IS A \$300K THRESHOLD FOR THIS TIE-POINT.	2	
NAF	Review non-appropriated funds to ensure that SGL accounts 3100 through 3109 (Unexpended Appropriations type accounts) do not have any balances	4	
NEA-2	Review Non-entity Assets Schedule to ensure that classifications of corresponding Liabilities appear reasonable	4	

Department of Commerce FY 2006 Review Procedures Checklist

BNP	Ensure Beginning Net Position on St of CNP agrees with Net Position on prior year's BS per prior year's Accountability Report NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT, EXCEPT FOR ROUNDING DIFFERENCES CAUSED BY ROUNDING IN THE PRIOR YEAR'S ACCOUNTABILITY REPORT.	7	
IAL	Ensure BS agrees with RSI-Intragovernmental Assets and RSI-Intragovernmental Liabilities (make sure to add the Department of Commerce amount separately stated on RSI to total) NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	5/12	
GC=ER	Gross Costs that Generated Intragovernmental Earned Revenue per RSI report is reasonable as compared to Intragovernmental Earned Revenue per same report. Ensure that Gross Costs is a DEBIT balance.	12	
MRSI	Review Manual RSI (Deferred Maintenance, Segment Information) for completeness and accuracy	12	
MRSSI	Review Manual RSSI for completeness and accuracy, and consistency with prior year's RSSI	13	
HF	Ensure Hyperion footnote submissions are complete and agree Hyperion footnote schedules to applicable financial statement line items NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	14	
FTM	Review Footnotes Text Matrix submitted to OFM to ensure accuracy and completeness	15	
PPA	Review Hyperion Major Trial Balances to determine if there are balances in following accounts 3108, 3109, 5708, 5709, 7400, and 7401 (if so, agree the balances to Prior Period Adjustments Excel footnote file and review explanations for accuracy and completeness) At year-end, immaterial balances must be reclassified from above PPA accounts to applicable 5000, 6000, or 7000 series accounts NOTE: Prior Period Adjustments should be recorded to prior period adjustments accounts during the fiscal year. At third quarter and again at year-end, a materiality analysis should be performed for recorded balances, and immaterial prior period adjustments should be reclassified so that only material prior period adjustments remain at third quarter and again at year-end.	4/15	
LR	Agree Loans Receivable line item on BS to Loans Receivable Footnote Excel file, GL Summary tab NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	15	
SNC	For each Strategic Goal, agree St of NC to St of NC by Major Program Footnote Excel file NOTE: THERE IS A \$0 THRESHOLD FOR THIS TIE-POINT.	6/15	

Department of Commerce FY 2006 Review Procedures Checklist

CP	Ensure Manual and Hyperion Closing Package Notes/Other Data submissions are complete and agree Manual and Hyperion Closing Package Notes/Other Data to applicable financial statement or Hyperion data	16/17	N/A
AJE	OFM to include information in Review Comments Template regarding Hyperion on-top adjusting journal entries prepared by OFM (AJE # and Instructions to Bureau)	26	
SAB	Stand-Alone Bureau Only: Compare Hyperion financial statements, footnotes, and intragovernmental RSI to stand-alone financial statements for consistency	27	

Department of Commerce Office of Financial Management

Bureau Binder Table of Contents

Tab	Description
1	CFO Review Checklist and Review Procedures Checklist
2	Hyperion Tie-Points Reports, and Explanations of Differences
3	Hyperion Budgetary to Proprietary Tie-Points Reports, and Explanations of Differences
4	Major-Level Trial Balances, Anomaly Balances Reports, and Explanations for Anomaly Balances
5	Balance Sheet
6	Statement of Net Cost
7	Statement of Changes in Net Position
8	Statement of Budgetary Resources, FACTS II SF-133s and 2108s, St of BR vs. SF- 133s Report and Explanations of Differences, Apportionment Categories of Obligations Incurred
9	FACTS II FMS 2108 (N/A for 2 nd qtr.)
10	Statement of Financing
11	Statement of Custodial Activity
12	Required Supplementary Information
13	Required Supplementary Stewardship Information
14	Hyperion Footnotes
15	Manual Footnote Data (Loans Receivable, Prior Period Adjustments, and Statement of Net Cost by Major Program) and Footnotes Text Matrix
16	Hyperion Closing Package Notes/Other Data (N/A for 2 nd qtr.)
17	Manual Closing Package Notes/Other Data (N/A for 2 nd qtr.)
18	Fluctuation Analyses and Explanations for Significant Fluctuations
19	Net Position Analyses and Explanations of Differences
20	Hyperion Intra-Commerce Transaction Summary Reports
21	Hyperion Intra-Commerce Capitalized Purchases Report
22	Access Intragovernmental Transaction Summary Report and Hyperion Intragovernmental Transaction Summary Reports
23	Hyperion Intragovernmental Capitalized Purchases Report
24	Intragovernmental Fiduciary Reporting (OPM, DOL, and Treasury (BPD) Confirmations, Judgment Fund Payments, Actuarial FECA Liability by Bureau, and Quarterly Actual FECA Expense by Bureau)
25	Lessons Learned, Review Comments, and Other Correspondence
26	Hyperion On-Top Adjusting Journal Entries
27	Stand-Alone Bureau Financial Statements (statements, footnotes, RSI, RSSI, Other Accompanying Information, audit report, etc.)
28	

**Department of Commerce Office of Financial Management
Bureau Binder Table of Contents**